

KAPLAN HECKER & FINK LLP

Direct Dial: (212) 763-0883  
Direct Email: rkapan@kaplanhecker.com

350 Fifth Avenue  
Suite 7110  
New York, NY 10118  
(212) 763-0883  
www.kaplanhecker.com

March 29, 2019

**Via ECF**

The Honorable Paul A. Engelmayer  
United States District Court for the Southern District of New York  
Thurgood Marshall United States Courthouse  
40 Foley Square  
New York, NY 10007

Re: *Airbnb, Inc. v. City of New York*, No. 18 Civ. 7712

Dear Judge Engelmayer:

We write on behalf of plaintiff Airbnb, Inc. (“Airbnb”) in the above-referenced action.

In the process of responding to recent subpoenas from the Office of Special Enforcement (“OSE”), Airbnb has been examining information that Airbnb intends to produce as well as information previously produced to OSE. One issue that Airbnb is actively discussing with OSE is that, following the adoption of Airbnb’s One Host, One Home Policy in November 2016, various entities operating illegal hotels in New York City devised and successfully implemented strategies intended to evade Airbnb’s One Host, One Home enforcement efforts. One of the methods used by these commercial operators was to utilize a multitude of individuals as “hosts” thereby creating the false impression of a large number of host accounts when in fact there was only one host. Various violations of the One Host, One Home Policy went undetected by Airbnb and, as a consequence, the July and August 2018 One Host, One Home reports previously submitted and referenced in Airbnb’s filings with this Court contained errors, including that they did not fully reflect the volume of hosts violating Airbnb’s One Host One Home Policy at that time. We were not aware of the errors in these reports at the time they were submitted or referenced to this Court.

Accordingly, Airbnb hereby withdraws the reports attached as Exhibits I and J to the Declaration of David Countryman (ECF No. 15), as well as Paragraphs 14 and 15 of Mr. Countryman’s Declaration, which refer to and summarize those Exhibits. While these Exhibits and Paragraphs were not cited in Your Honor’s Opinion and Order dated January 3, 2019, as officers of the Court, we are promptly bringing this to Your Honor’s attention.

Airbnb is continuing to analyze the underlying information and discussing these matters with OSE in connection with its response to the subpoenas. We will provide the Court with a

further update as soon as possible. We are available to discuss this or any other issue at the Court's convenience or to provide any further information requested by the Court.

Respectfully submitted,



Roberta A. Kaplan

cc: Counsel of Record (via ECF)